Chambers
High Net Worth
2021

The leading HNW professionals worldwide

USA Connecticut

How lawyers are ranked

Every year we carry out thousands of in-depth interviews with clients in order to assess the reputations and expertise of business lawyers worldwide. The qualities we look for (and which determine rankings) include technical legal ability, professional conduct, client service, commercial awareness/astuteness, diligence, commitment, and other qualities most valued by the client.

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Private Wealth Law
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Wiggin and Dana LLP
Withers Bergman LLP *
Band 3
Brody Wilkinson PC
Murtha Cullina LLP
Reid and Riege PC
* *Indicates firm / individual with profile.*
◊ *(ORL) = Other Ranked Lawyer.*
Alphabetical within each band. Band 1 is highest.

Private Wealth Law	
Connecticut	
Senior Statespeople	
Senior Statespeople: distinguished partners	
Bergman Stanley *Withers Bergman LLP* *	
Leading Individuals	
Band 1	Delany B. Cort *Cummings & Lockwood*
Bourdeau Paul *Cummings & Lockwood*	Dudley B Dane *Day Pitney LLP*
Daniels Daniel L. *Wiggin and Dana LLP*	Galica Peck Kelley *Cummings & Lockwood*
Fast Steven *Day Pitney LLP*	Gianopulos Christiana *Day Pitney LLP*
Hayes Gregory *Day Pitney LLP*	Hermenze David *Brody Wilkinson PC*
Mott Peter *Brody Wilkinson PC*	Ivimey John *Reid and Riege PC*
Tuthill Howard *Cummings & Lockwood*	Leader Leonard *Wiggin and Dana LLP*
Wallace Darren *Day Pitney LLP*	Olin Douglas *Cummings & Lockwood*
Band 2	Reers Carolyn A. *Wiggin and Dana LLP*
Beck Laura *Cummings & Lockwood*	Smith George *Whitman Breed Abbott (ORL)* ◊ *
Clear Michael *Wiggin and Dana LLP*	Thal David *Holland & Knight LLP (ORL)* ◊ *
Ferrucci Danielle *Shipman & Goodwin LLP*	**Band 4**
Gallant Keith Bradoc *Day Pitney LLP*	Johnson Daniel *Cummings & Lockwood*
Harmon Bryon *Shipman & Goodwin LLP*	Mullen Frederick *Reid and Riege PC*
Marone Richard *Murtha Cullina LLP*	Renn Edward *Withers Bergman LLP* *
Rhoades Heather *Cummings & Lockwood*	Tedford Deborah J. *The Law Offices of (ORL)* ◊
Wilfert Amy K. *Day Pitney LLP*	Yates Karen *Withers Bergman LLP* *
Band 3	**Up-and-coming individuals**
Brockway James *Withers Bergman LLP* *	Dougherty James *Dungey Dougherty PLLC (ORL)* ◊
Brown Walsh Suzanne *Murtha Cullina LLP*	Dungey Marissa *Dungey Dougherty PLLC (ORL)* ◊

Band 1

Cummings & Lockwood

See profile on p.602

According to a commentator, Cummings & Lockwood *"are an institution in Connecticut. They are excellent in the trust and estates field – this is what they do and they do it best."* Another interviewee says that the firm is *"in a category of their own,"* adding: *"I have worked with many estate attorneys over my career and have yet to find one that compares with Cummings & Lockwood."*

"They have such a wonderfully talented bench of lawyers – all of their lawyers are very skilled," an interviewee enthuses; *"if I have a case with complexity, I always refer to Cummings & Lockwood."* Another source remarks: *"They are organised, efficient and responsive. They are practical to deal with and have a real wealth of knowledge. They have tremendous expertise when it comes to complex trust and estate matters. They are my go-to firm."*

Notable practitioners

Paul Bourdeau enjoys a strong reputation among interviewees for his comprehensive trust and estates practice. Sources describe him as *"very intelligent"* and *"a good technical lawyer." "I think in this area he is just encyclopaedic, he knows everything there is to know,"* states a commentator, adding: *"He really is the best lawyer in Connecticut for trust and estate matters."*

Michael Kaelin is a highly rated litigation lawyer with significant experience handling contentious trust and estate disputes. One source comments: *"He is a very capable and smart litigator. He is certainly someone I would recommend, I think very highly of him."* Another says: *"He does a phenomenal job on contested matters. He performs excellently."*

Stamford-based **Howard Tuthill** is widely admired for his wealth of experience advising high net worth clients on a range of matters. A local interviewee comments: *"Howard is respected throughout Connecticut for his experience handling trust and estate matters. His area of expertise is estate planning matters; he is fantastic for estate planning."*

Private Wealth Disputes
Connecticut
Leading Individuals
Band 1
Brown Douglas *Brody Wilkinson PC*
Kaelin Michael *Cummings & Lockwood*
Pieterse Charles W. *Whitman Breed (ORL)* ◊ *
* *Indicates individual with profile.*
◊ *(ORL) = Other Ranked Lawyer.*
Alphabetical within each band. Band 1 is highest.

Laura Beck *"is a strong practitioner for high net worth clients,"* according to a source. She is well regarded for her trust and estate work, but also well known for her probate litigation. *"She gives clients strong guidance and recommendations,"* says an interviewee. *"She is exceptional,"* states a commentator, explaining: *"You either have it or you don't, and Laura has it. She knows the law exceptionally well. What separates her from others is her interpersonal skills: her client care is phenomenal. She is detail-oriented and thorough."*

Heather Rhoades is well known for advising high net worth clients on estate planning, trust administration and charitable planning. *"She is that rare combination of a lawyer that can speak in English, doesn't make things overly complicated and is always upbeat and cheerful,"* says a source, before continuing: *"She is really top notch. She has a good ability to explain super complicated matters and boil complex matters down into the A, B and C of things."* Another interviewee states that *"she is a brilliant combination of knowledge and great communication skills. She really relates to clients on an extraordinary level; she really gets her clients and they adore her."*

Cort Delany *"is an absolute star attorney in this area,"* according to one interviewee, who adds: *"He has a phenomenal way with clients, he is incredibly bright and super responsive."* Delany is well regarded for his experience in estate planning and administration and business succession planning. An impressed source states: *"He is a fantastic lawyer, truly phenomenal. I love to work with him because he always gets straight to the point. He is good at assisting clients with special needs planning and he has a lot of technical expertise."*

Kelley Galica Peck advises affluent individuals and families on contentious and non-contentious private wealth matters. *"She is a strong planner but someone who is very capable of fighting for people in probate litigation matters,"* states a source. *"She is very knowledgeable and very up to date with changes in legislation related to trusts and estates,"* says an interviewee, and another remarks: *"She is incredibly knowledgeable and super effective. I would never hesitate to recommend her."*

Greenwich-based **Douglas Olin** is *"really great for sophisticated planning,"* says an interviewee. Olin advises high net worth individuals on estate and trust planning and administration. A source comments: *"Doug is a great lawyer. He is knowledgeable, easy to work with and always super hands-on with matters."*

Daniel Johnson *"is a phenomenal trust and estate lawyer,"* says a source, adding: *"He is very practical and a really good lawyer."* He assists high net worth clients with estate planning, business succession planning and trust administration. A commentator says: *"He has an excellent manner with his clients. He is very knowledgeable and very effective."*

Day Pitney LLP

Day Pitney *"are a really great firm in the New England area,"* notes an interviewee. The firm provides a comprehensive range of services to high net worth clients, including international estate planning, business succession planning and probate and trust litigation. A source says: *"They are definitely a heavyweight firm in the area. They can do everything."*

"They navigate the complexities, nuances and sophisticated questions quite brilliantly," says an interviewee, adding: *"They are knowledgeable beyond belief, they are super practical and they are aware of the potential complexities and nuances and how to solve problems."* The interviewee continues: *"They always do their homework, they are collaborative and work well together as a team. They stand out from the crowd; they are the best law firm."*

Notable practitioners

Steven Fast is regarded as *"a dean of the profession in Connecticut."* He advises high net worth individuals and families on an array of private wealth matters. One market source comments: *"I think Steven is very technically proficient, there is not much that he isn't aware of when it comes to tax planning. He is a brilliant practitioner."*

Gregory Hayes is regarded as *"a real heavyweight trusts and estates lawyer."* Hayes advises high net worth individuals and families on estate planning, succession planning and probate matters. One source says: *"He is a super good lawyer, I think he does a fantastic job for clients. He is a very diligent lawyer."* Another source remarks: *"He is highly knowledgeable and thoughtful on how to structure documents and helpful with leading clients to decisions and educating them on their options."*

Darren Wallace *"is a leading lawyer in Connecticut,"* says a local source, adding: *"I think he is experienced and totally knows what he is doing."* He has considerable experience advising clients on estate planning, tax planning and probate and trust litigation. A commentator remarks: *"He is an incredibly knowledgeable and competent trust and estates lawyer. He is super technically skilled and a great lawyer."*

Keith Bradoc Gallant is well known for his particular expertise handling special needs trusts. *"Brad is an excellent lawyer. He does a lot of litigation and a lot of work in the special needs trust area, which is a real niche he has made for himself,"* notes an interviewee, adding: *"He is a wonderful lawyer to work with."* Another source comments that *"he is incredibly competent and always a pleasure to deal with."*

Amy Wilfert *"is a wonderful trust and estates planner,"* according to a source. Wilfert is well known for advising entrepreneurs, private equity and hedge fund principals and high net worth families on estate planning matters. *"She is excellent – to describe her as good would be an understatement,"* states a source. Another interviewee says that *"she has tremendous experience and is a really talented adviser. She doesn't fall into the trap of never giving an opinion; she is super straightforward and makes clear and firm recommendations."*

Dane Dudley is considered *"a strong practitioner"* in Connecticut. He assists wealthy individuals with domestic and international estate and tax planning. One commentator reports: *"I rate him highly. He has a very strong practice and he is very dedicated to his clients. He has a fantastic knowledge of trust and estates matters."* Other sources describe him as *"very thorough and detailed"* and *"technically strong."*

Christiana Gianopulos handles estate and tax planning for high net worth clients. *"She is very impressive,"* says one source, and another comments: *"She is a great lawyer. She has great skills and she is technically proficient."* A further interviewee says Gianopulos is *"very, very good. She is very smart and very skilled. She has great relationships with the banks."*

Band 2

Shipman & Goodwin LLP

Shipman & Goodwin *"stands out in the northern part of Connecticut."* The teamadvises high net worth individuals and closely held business owners on estate planning, tax planning and trust administration.

Interviewees praise the quality of the team, with one source noting: *"I think they have a great team. They are a very good team of lawyers; they are all very capable and bright."* Another source observes: *"They excel at domestic planning."*

Notable practitioners

Danielle Ferrucci is recognised as *"a great* *attorney"* with *"a very good reputation."* She advises affluent individuals on contentious and non-contentious matters, including estate planning and probate litigation. A source reports: *"Danielle is a phenomenal lawyer. She is incredibly smart and thorough. She is fantastic with clients. She is one of my favourite lawyers."* The source continues: *"She is incredibly knowledgeable and very thoughtful in her planning."*

Bryon Harmon focuses his practice on estate and trust planning and administration. A commentator says: *"I enjoy working with him. He is very bright and phenomenally good with clients. He can navigate tricky and complex matters very smoothly and fairly for clients."* Another source describes Harmon as *"very knowledgeable and thoughtful."*

Wiggin and Dana LLP

The private client team at Wiggin and Dana enjoy a strong reputation for advising high net worth clients on contentious and non-contentious matters. A source enthuses: *"They are a really excellent firm; they are top-notch. They are very responsive, they are very technically savvy and I think very highly of everyone I deal with."*

Sources note that the firm has *"a lot of terrific people"* and *"top-notch estate planning attorneys."* One commentator says: *"They are excellent to work alongside with and opposite from on matters. They have a great team, they are easy to deal with and a very knowledgeable group."*

Notable practitioners

Daniel Daniels is widely admired as *"an exceptional lawyer"* and *"a really terrific trust and estates lawyer."* He has significant expertise advising high net worth clients on wealth planning matters, including private equity and hedge fund founders. One interviewee comments: *"I think Dan is tremendously experienced, he has a great deal of expertise and he is a terrific adviser. He is really very responsive to his clients from the run of the mill questions right up to complex questions."* Another commentator reports: *"He is truly brilliant. He is really smart and he has a fantastic bedside manner. He is wonderful with clients, he puts them at ease and he has a fantastic way of articulating complex legal terms into easy to understand language for clients. He is just brilliant, he knows the law like no one else."*

According to an interviewee, **Michael Clear** *"is very impressive"* and *"has a good reputation as a go-to lawyer for trust and estates matters."* Clear acts for high net worth clients on estate planning, business succession planning and trusts matters. *"Michael is intelligent, practical and great to deal with,"* says a source, adding: *"He is knowledgeable and easy to work with."* Another source observes that *"he is tremendously talented when it comes to advising clients,"* adding: *"He always ensures his clients get the best advice."*

Leonard Leader has a great reputation and is highlighted for his experience advising affluent clients on estate, tax and business succession planning. *"He is smart and good at estate planning,"* observes one commentator. Another remarks: *"I think he just has a genuine, authentic care for his clients. He is extremely brilliant in the area of trust and estates matters."*

Carolyn Reers is best known for advising high net worth individuals and families on international estate and tax planning. *"She is one of the smartest and most thorough lawyers I know,"* enthuses a source, adding: *"I refer international matters to her; she has phenomenal knowledge of international planning."* Another interviewee comments: *"She is a very technical lawyer, very user-friendly with clients and great for international planning."*

Withers Bergman LLP

See profile on p.522

Withers Bergman *"are a fantastic team,"* states a source, adding: *"I think of them as excellent for international matters. They are excellent for complicated, international and complex matters."* Another source comments: *"The firm as a whole is outstanding. The level of expertise amongst so many individuals is very impressive."*

A commentator states: *"They are excellent problem solvers and I just love their non-cookie-cutter approach. They are excellent at interpreting the law and applying it to client situations."*

Notable practitioners

Stanley Bergman (see p.601) *"has a fantastic reputation in Connecticut for his work on trust and estates,"* states a local source. He advises high net worth and ultra wealthy clients on a wide array of matters, including estate planning, trusts and tax matters. *"He is known as a giant among tax professionals in Connecticut,"* reports an interviewee, and another comments: *"He is brilliant; there is no problem that he cannot solve."*

James Brockway (see p.549) is well known for advising high net worth individuals on a range of private wealth matters. He often advises clients on international tax and estate planning, as well as business succession planning and offshore trust planning.

Edward Renn (see p.601) advises domestic and international high net worth individuals on estate, tax and business succession planning. *"He is an outstanding lawyer and he is extremely clever,"* says a source, and another comments: *"His responsiveness and knowledge of tax law are excellent."* One interviewee notes: *"Aside from having a deep technical knowledge of tax laws in multiple jurisdictions, Ed listens to what a client's goals are and what they are looking to accomplish overall."*

Karen Yates (see p.601) is known for advising high net worth individuals on tax planning and business succession matters. *"She is excellent for trust and estate matters. I am always happy to refer clients to her when I am conflicted on matters,"* says an interviewee, before continuing: *"She is very smart, very practical and a go-to lawyer for complex private trust company matters."* Several sources highlight her technical ability, with one source noting: *"She is a strong technical tax lawyer. If you have a complex and tricky tax matter, I would recommend Karen to you. She loves to dive into the detail."*

Band 3

Brody Wilkinson PC

Fairfield County firm Brody Wilkinson is considered *"a great boutique firm with a number of trust and estates professionals."* The firm advises high net worth clients on estate planning, charitable giving and succession planning.

"They are a very capable team of lawyers and they do good work for high net worth clients," says a source, and another comments: *"They are good estate planners."*

Notable practitioners

Douglas Brown is *"a skilled litigator"* with a well-known probate, trust and fiduciary litigation practice. A local source enthuses: *"I like Doug Brown so much. He is very capable and I think he is excellent for litigation matters. To my mind, he is one of the best trust and estate litigators in the state. He would be my go-to litigator if my firm was conflicted on a matter."*

Peter Mott *"is one of the most respected lawyers in Connecticut,"* according to an interviewee, who adds: *"He is a great lawyer and a good mentor to up-and-coming lawyers. He has tons of experience and expertise when it comes to trust and estates."* He advises high net worth clients on estate, succession and charitable gift planning. One source describes him as *"unbelievable"* and *"incredibly knowledgeable,"* and another notes: *"He is easy to get along with, easy to talk to and great with clients."*

David Hermenze was a partner at Hermenze & Marcantonio in Westport, which merged with Brody Wilkinson in January 2021. Hermenze continues to advise high net worth clients on a range of matters at his new firm, including estate and trust planning and administration. Interviewees note: *"He has a very good reputation in the trust and estate field."*

Murtha Cullina LLP

Murtha Cullina is recognised as *"a very well-known firm in Connecticut."* The firm advises affluent individuals and families on estate planning and administration, tax planning and succession planning. An interviewee observes: *"They are a very strong group of lawyers that can advise clients on a range of private client matters."*

The firm has practitioners in Hartford, Stamford and New Haven, as well as Boston and New York.

Notable practitioners

Richard Marone advises high net worth individuals and families on estate planning, trust and estate administration and business succession planning. *"I would highly recommend him. He is a great lawyer with great expertise,"* says one source, and another comments: *"He is a good, solid adviser. He is a lawyer's lawyer."* A commentator remarks: *"He is an excellent, excellent lawyer and a great colleague. He is very collegial and dedicated to clients. He is someone I am happy to call for a second opinion on matters."*

"Everyone knows **Suzanne Brown Walsh**,*"* says a source, adding: *"She is a great trust and estates practitioner. She is deeply admired and very active."* She often advises high net worth clients on estate and tax planning, with a particular focus on acting for families of children with special needs. An interviewee notes: *"She is extremely intelligent and capable. I would happily recommend clients to her. She is great for estate planning matters and advising charities and foundations."* Another comments: *"She is very knowledgeable and very talented. She is technically skilled and very good with clients."*

Reid and Riege PC

Hartford-based Reid and Riege is a well-known firm in this market. The firm provides high net worth individuals and families with a comprehensive range of services, including estate planning and administration.

Notable practitioners

John Ivimey advises wealthy clients on estate and tax planning matters. According to a source, *"he is well known as a go-to guy for everything that is going on in terms of Connecticut legislation." "He is a great lawyer,"* says another interviewee, adding: *"He is always smiling and willing to roll up his sleeves to do what needs to be done. He is thoughtful and brilliant to work with."*

Frederick Mullen focuses his practice on advising high net worth individuals and families on estate planning and administration. He is *"a strong estate planner,"* says one commentator, and another comments: *"He is a great lawyer. He is very competent and he knows his stuff."*

Other Ranked Lawyers

James Dougherty, formerly a partner at Withers Bergman, founded Dungey Dougherty PLLC alongside partner Marissa Dungey in May 2021. Dougherty is described by a source as *"a superstar in the trust and estates world."* The source continues: *"He is the nicest person in the world and absolutely brilliant. I go to him for major contested trust and estates matters. He is wildly talented."* He advises high net worth clients on contentious and non-contentious matters, including probate and trust litigation. A commentator states: *"He is an impressive lawyer. He will have a wonderful career, I can tell you that. He is incredibly smart, he has a great mind and is very analytical. He knows how to communicate complex concepts in easy to understand language."*

"Up-and-coming star" **Marissa Dungey** was formerly a partner at Withers Bergman, before leaving to found Dungey Dougherty PLLC with partner James Dougherty in May 2021. She focuses her practice on estate planning, trust structuring and transfer tax planning. *"She is an outstandingly talented lawyer,"* according to a source, who adds: *"She is incredibly bright and I wouldn't hesitate to go to her with any question at all. There is no question related to trust and estates out there that I don't think she is capable of answering."* Another impressed commentator remarks: *"She is just so smart and so proactive. When it comes to technical issues, she is absolutely top of the heap. She is someone whose expertise I really rely on."*

Charles Pieterse (see p.601) of Whitman Breed Abbott & Morgan is widely regarded as a leading trust and estate litigator. Sources note that *"he is a great litigator and reasonable to deal with."* One local source reports: *"If you need a probate litigator, go to Charlie. He is very good and I would happily recommend him to clients."*

George Smith (see p.601) of Whitman Breed Abbott & Morgan advises affluent individuals on an array of matters including estate and trust planning and administration. *"George is a very well-known lawyer; he is very respected for trust and estate matters,"* states one interviewee. Sources also praise him as *"very clever and pragmatic"* and *"remarkably detailed."*

Deborah Tedford of The Law Offices of Deborah J. Tedford & Associates advises wealthy clients on a range of private wealth matters. *"She is a phenomenal lawyer,"* according to a source, who adds: *"She is a really amazing lawyer. She is super knowledgeable on elder law issues, she is very smart and she is a real expert."* Another interviewee praises her elder law expertise, commenting: *"She is very knowledgeable and excellent for litigious matters, specifically related to elder law, which is her specialty."*

David Thal (see p.601) of Holland & Knight LLP focuses his practice on estate, tax and charitable planning. An impressed source enthuses: *"He is always very diligent, always on time and he is a pleasure to work with. I am very fond of working with him. He has a very comprehensive knowledge and he is very practical too, which is a great combination."* Another commentator says: *"He is responsive, practical and methodical. I like to deal with him."*

Family/Matrimonial

Family/Matrimonial: High Net Worth
Connecticut
Leading Firms
Band 1
Schoonmaker, George, Colin, Blomberg
Leading Individuals
Band 1
Blomberg Jill Heitler *Schoonmaker, George, Colin*
Broder Eric *Broder & Orland LLC (ORL) ◊*
Band 2
Cohen Gary I. *Law Offices of Gary I. Cohen (ORL) ◊*
Siegel Frederic J. *Siegel & Kaufman, PC (ORL) ◊*
Up-and-coming individuals
Welsh Aidan R. *Schoonmaker, George, Colin*

Band 1

Schoonmaker, George, Colin, Blomberg, Bryniczka & Welsh, P.C.

This family law boutique has a superb reputation among local commentators for its work with wealthy individuals. *"They would be the go-to firm in Connecticut for family matters,"* states a source, adding: *"It's a great team and I think what sets them apart is that they really understand trust and estates on the matrimonial side. It's a great firm, I would highly recommend them."*

"They are an exceptionally good firm for high net worth matters. I always recommend them, they are probably my favourite firm to recommend for high net worth divorces," an interviewee enthuses, explaining: *"They can negotiate for clients in an effective way. They are very sympathetic, very focused on the clients and able to walk the fine line of supporting their client's needs without pushing them away. I wholeheartedly recommend them – everybody at the firm is wonderful."*

Notable practitioners

Jill Heitler Blomberg is recognised by sources for her ability to handle high-value family matters. *"Jill is an excellent family lawyer for high net worth individuals,"* says an estate planning attorney, continuing: *"I am always happy to recommend her; she is sharp, practical and always gets the job done."* Another commentator praises Blomberg for her client-handling skills, observing that *"she is extremely good with her clients."*

Up-and-coming lawyer **Aidan Welsh** has experience assisting high net worth individuals with a range of matters, including divorces, asset division and child custody cases. *"She is an absolutely fantastic lawyer,"* says an impressed source, who adds: *"She has got the right personality and the right aptitude to really do a phenomenal job for clients. She has been my go-to family lawyer on a number of occasions."* Interviewees highlight her ability to connect with clients, with one saying: *"I think she is incredibly good at sympathising with clients' needs. She can be tough but sympathetic. She is good at meeting clients on an emotional level but also able to focus on providing sound legal advice."*

Other Ranked Lawyers

Eric Broder of Broder & Orland is highly sought after for his experience advising affluent individuals on divorce matters, asset distribution and marital agreements. *"I would refer to Eric,"* states a source, explaining: *"He is a fantastic lawyer. Eric is someone I find to be very practical on matters. He is always looking for a resolution to problems, which is a good trait among all lawyers."* Another market commentator says that *"Eric Broder is a great practitioner,"* and adds: *"He is knowledgeable, effective and definitely always looks out for his client's best interests."*

Gary Cohen is an experienced family law attorney who is notable for advising high net worth clients. *"He has a good reputation as a high-powered lawyer,"* observes a commentator, adding: *"He is good to go to when you have a lot of money at stake. He is who you bring in when you need the big guns."*

Frederic Siegel of Siegel & Kaufman is well known for representing clients in high-value divorce cases. *"I would recommend Fred Siegel, he really stands out to me,"* says a local trusts and estates attorney; *"he is attentive to clients, thorough and technical."*

Accountants & Tax Advisers

Accountants & Tax Advisers
Leading Firms
Andersen
Blum, Shapiro & Company, P.C.
Marcum LLP
RSM US LLP
◊ (ORL) = Other Ranked Lawyer.
Alphabetical within each band. Band 1 is highest.

Andersen

Andersen is widely regarded for its range of tax and accounting services aimed at the private wealth market. *"They have a strong presence in Connecticut. They are great for high net worth and ultra high net worth individuals,"* states an observes, andanother interviewee comments: *"They provide a top-notch service for clients. They are really great for tax services."*

Commentators are impressed by the high-quality team at Andersen. *"They are really fantastic. They have a big team and their folks are really good,"* says an interviewee, adding: *"I enjoy working with them. They are one of my favourite teams to work with. They don't have a weak link, everyone is phenomenally good. They are friendly and strong at what they do."*

Another source praises managing directors Christopher Carreira and Deborah Croatto, stating: *"They both work with very high net worth clients. They are very efficient, thorough and always good at being the quarterback for their clients. They are really impressive."*

Key contacts:

Christopher Carreira, Managing Director

Deborah Croatto, Managing Director

Blum, Shapiro & Company, P.C.

Regional accounting and consultancy firm Blum, Shapiro & Company *"have a big presence in Connecticut,"* says a source, continuing: *"They are broad in what they can do so you can always get the right team for what you need."* The firm provides a range of services to high net worth clients from its offices in West Hartford, Malborough and Shelton.

An interviewee comments: *"They are very knowledgeable and competent. They know what they are doing and they are good to deal with."*

Key contact:

James Krouse, Partner

Marcum LLP

Marcum's experts do *"good, strong and sophisticated work"* for wealthy and ultra wealthy families requiring tax and accounting advice and services. *"They are very good. They are a national firm. They have real depth and expertise. They are still local though, they have good accountants and you know the people,"* observes a Connecticut-based market commentator, adding: *"They are sophisticated and have a nice well-rounded bench. They feel like your hometown accountants. Their advice is tailor-made, always."*

Greenwich office managing partner John Mezzanotte *"stands out,"* according to a source, who adds: *"He is very proactive and provides sophisticated tax planning."*

Key contact:

John Mezzanotte, Office Managing Partner – Greenwich

RSM US LLP

RSM offers a range of services to high net worth clients including tax advice, family office support and business succession planning assistance.

"They are a good choice," according to an interviewee, who adds: *"They do a great job for clients and they are strong accountants. I would be happy to refer a client to them."* Another interviewee says: *"I think they are attentive to client needs. I like them a lot."*

Key contact:

Ernest Nedder, National Tax Leader

Private Banks

Private Banks	
Leading Firms	
BNY Mellon Wealth Management	
JPMorgan Chase & Co	
Leading Individuals	
Bolton Victoria	*JPMorgan Chase & Co*

BNY Mellon Wealth Management

BNY Mellon Wealth Management offers wealthy and ultra wealthy individuals and families investment services and family office assistance, as well as deposit and financing facilities. *"They have been in Greenwich forever,"* observes a commentator, adding: *"They provide a good and strong service. I know that my clients will be treated well, I know that they act like a team with clients."*

"They are really wonderful. I love them. They bend over backwards to help their clients. They always try to find a way forward," says a trusts and estates attorney. *"They provide tailor-made solutions for clients, they are always looking for solutions and they are always very effective and proactive. I like the BNY approach, they always try to figure out a way to do things."*

Key contact:

Andrew Borner, Senior Director

JPMorgan Chase & Co

J.P. Morgan continues to earn high praise for its private banking services from interviewees in Connecticut. *"J.P. Morgan is J.P. Morgan; they are the gold standard,"* states a source, before continuing: *"They do a fantastic job. They have a good trust department for clients which is really appreciated. They are really able to connect with clients and everybody involved with the client's financial, tax and legal life."* Another commentator remarks: *"J.P. Morgan is a great choice for high net worth clients. They handle very sophisticated matters for us. They do an excellent job and their client service is top-notch. They have a phenomenal team."*

Interviewees single out Victoria Bolton in particular. *"Victoria Bolton is amazing. She really understands planning and helps advisers provide a strong service,"* notes a source, and another says: *"Victoria Bolton is someone I really like to work with. She is really fantastic."*

Key contact:

Victoria Bolton, Wealth Adviser

Wealth Managers

Wealth Managers
Leading Firms
Bessemer Trust
Northern Trust

Bessemer Trust

Bessemer Trust is highly respected for providing high net worth clients with wealth management services, including fiduciary services and investment advice. *"They are one of the most active wealth managers in Connecticut,"* reports an interviewee, adding: *"I think very highly of them. They have some very good minds in the team."*

A source notes that Bessemer's *"wealth advisers are very strong"* and that *"they are good people and good to work with."* Another commentator says: *"They are a great option for clients. They offer extremely sophisticated investment options, they are very hands-on and they are responsive. They provide tailor-made solutions and they have a holistic approach to client matters. I really rate them."*

Key contact:

Murray Stoltz, Principal and Senior Wealth Adviser

Northern Trust

Northern Trust is regarded as *"one of the best"* providers of wealth management and investment services in Connecticut. *"They are really fantastic. They are dedicated to clients and making sure they achieve their goals efficiently,"* says a local estate planner, who continues: *"They are great at communicating with clients and they break things down into plain English. They are everything they say they are and they are always there for whatever the client needs."*

Interviewees praise the quality of the team, with one saying: *"Their advisers are all wonderful. My clients like dealing with them."*

Key contact:

Brian Donovan, Regional Managing Director – East Region

Leaders' Profiles in Connecticut

BERGMAN, Stanley
Withers Bergman LLP, New Haven
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Featured in Private Wealth Law (Connecticut)

Practice Areas: Stanley Bergman's tremendous knowledge of tax, accounting and law in general are invaluable to our firm and attorneys as a resource, mentor and a very well-known business generator. Stanley keeps an active practice that encompasses all phases of tax law, estate planning and trusts (domestic and international), business law and advising on pension plans. He is a frequent lector and instructor of continuing education courses. He also stays very active with industry associations and events and continues to bring in new work. In addition to receiving a prestigious Lifetime Achievement Award from the Connecticut Law Tribune, Stanley was an integral part of a nationwide team of Withers lawyers that researched, wrote and filed an amicus brief with the US Supreme Court for one of the biggest tax cases for trusts in decades (North Carolina Department of Revenue v. Kimberly Rice Kaestner 1992 Family Trust). The court's unanimous decision embraced the view that our brief advocated for on behalf of a national group of trust and banking associations and in the interest of our clients.

BROCKWAY, James
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Featured in Private Wealth Law (USA), Private Wealth Law (Connecticut)

See under USA Nationwide for profile.

PIETERSE, Charles W.
Whitman Breed Abbott & Morgan, Greenwich
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Featured in Private Wealth Law (Connecticut)

Practice Areas: Charles Pieterse's practice focuses on complex and cross-jurisdiction fiduciary and trusts and estates litigation, representing corporate and individual fiduciaries as well as beneficiaries. Charles is the co-chair of Whitman Breed's litigation department.

RENN, Edward
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Featured in Private Wealth Law (Connecticut)

Practice Areas: Ed is a senior partner in the firm's Private Client and Tax division. He focuses his global practice on domestic and international estate planning, income maximization strategies, FLP and LLC planning, wealth preservation, business succession planning, international tax planning for entities and individuals, trust structures, estate administration, and planning for single and multi-family offices. Ed frequently utilizes sophisticated life insurance strategies in both income and transfer tax planning. Ed is frequently engaged by prominent accounting firms, insurance companies, and industry associations to provide educational presentations on complex tax and wealth planning topics. He has co-authored several books on estate planning and is frequently engaged by prominent industry associations, accounting firms and insurance companies to provide educational presentations on complex tax and wealth planning topics.

SMITH, George
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Featured in Private Wealth Law (Connecticut)

Practice Areas: George Smith's practice focuses on (i) structuring estate plans for high net worth families using sophisticated estate planning techniques and (ii) advising individual and corporate fiduciaries concerning estate and trust administration. George is co-chair of Whitman Breed's trusts and estates department.

THAL, David
Holland & Knight LLP, Stamford
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Featured in Private Wealth Law (Connecticut)

Practice Areas: Private Wealth Services, Wealth Planning and Preservation, Family Offices, International Private Client Group

Career: David Thal is an attorney in Holland & Knight's Stamford office and is a member of the firm's Private Wealth Services Group. Mr. Thal focuses his practice on estate planning, estate and trust administration, charitable planning, family office services and tax matters. Mr. Thal represents a diverse client base, but focuses his practice serving as counsel to ultra-high-net-worth families and their family offices, including hedge fund founders and the founders of multinational closely held businesses. He offers estate planning strategies customized to his clients' often complex circumstances. His recent representations include leading the estate settlement process for a large family office client and managing the day-to-day affairs for institutional-size domestic and international trust structures.

YATES, Karen
Withers Bergman LLP, New Haven

Featured in Private Wealth Law (Connecticut)

Practice Areas: Karen Yates is a partner in the trust, estates and charitable planning team based in the Withers New Haven office. Her practice is focused on wealth planning. She works with individuals, families and family offices providing legal advice on wealth transfer tax planning and fiduciary administration. As part of the wealth planning process, Karen regularly advises on business succession, charitable giving, and income tax planning for individuals, estates, trusts and business entities, including family offices and private trust companies. A significant portion of Karen's practice involves restructuring trusts to increase efficiency, address changed circumstances and better suit the needs of the families they benefit. Karen has been published and given talks in the areas of trusts, estates and charitable planning.

CUMMINGS & LOCKWOOD LLC

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Managing Partner: Jonathan B Mills
Senior Partner: Laura Weintraub Beck (Chair, Private Clients Practice)
Number of partners: 45 Number of lawyers: 66
Number of fiduciary accountants: 24

Firm Overview:

Founded in 1909, Cummings & Lockwood provides sophisticated legal counsel to both private clients and commercial enterprises. The firm's clients include individuals and families with inherited and newly created wealth, as well as emerging, middle market and Fortune 500 companies.

With nearly 100 professionals (attorneys, fiduciary accountants and paralegals) located in six offices in Connecticut and Florida, the firm has the experience, technology and resources to provide a broad range of trusts and estates, corporate and finance, litigation, and residential and commercial real estate services.

Main Areas of Practice:

Private Clients Practice:
Cummings & Lockwood has one of the largest, most skilled and most respected trusts and estates practices in the United States, with a significant private client base of high net worth individuals and families, closely-held businesses, and national charities and foundations.

The firm's private clients attorneys, many of whom have been elected to the prestigious American College of Trust and Estate Counsel (ACTEC), are experienced in the areas of estate planning and administration; estate, income and gift tax; trust formation and management; executor and trustee services; charitable giving and foundations; special needs planning; probate law and litigation; and residential real estate.

The firm's attorneys are very knowledgeable about domicile-and residency-based taxation, having offices in US states both with and without income and death taxes. While most of the firm's clients reside in Connecticut, Florida and New York, it has clients throughout the United States, as well as in 25 countries around the world.

Whether dealing with recently acquired assets or family fortunes that span generations, the firm provides innovative strategies and solutions to preserve, enhance and transition their clients' wealth, as well as meet their varied legal needs and personal goals.

Cummings & Lockwood leverages sophisticated technology to deliver the highest quality work product more efficiently, thereby allowing for more personalised service to clients.

Automated technology platforms enable private clients attorneys to devote more time to counselling clients, as well as to structuring sophisticated estate planning documents that are tailored to their clients' specific needs.

The firm's proprietary document drafting and estate practice systems enable it to produce state-of-the-art estate planning documents that have been custom-designed by Cummings & Lockwood's trusts and estates attorneys, as opposed to using off-the-shelf legal documents that are more generic in nature. These systems allow attorneys to quickly update the firm's estate planning documents to ensure that they reflect the most recent legislative developments and case law, as well as provide flexible tools for tracking the estate planning process for all of its clients. Finally, the estate practice system provides a sophisticated framework for the administration of trust and estate settlements, ensuring a thorough monitoring of trust income, principal, distributions, disbursements and accountings.

Commercial Practice:
Cummings & Lockwood has an elite commercial practice with numerous, professionally-recognised lawyers who are experienced in the areas of litigation and dispute resolution; real estate investment and development; banking, lending and credit transactions; corporate acquisitions and divestitures; and partnership, limited liability company and tax matters. The firm's clients include entrepreneurs, closely-held companies, regional, national and international corporations, hedge funds, private equity firms, financial institutions and not-for-profit organisations.

PRACTICE AREAS

- Business Succession Planning
- Closely-Held Businesses
- Commercial Real Estate
- Corporate & Finance
- Estate Planning for Hedge Fund & Private Equity Principals
- Family Offices
- Fiduciary & Trustee Services
- International Estate & Tax Planning
- Litigation & Arbitration
- Philanthropic Giving
- Private Foundations
- Probate & Estate Administration
- Probate & Tax Litigation
- Residential Real Estate
- Trust & Estate Planning
- Wealth Protection Planning

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In addition, Cummings & Lockwood's commercial and private clients lawyers regularly work together to provide entity planning, business succession planning, tax guidance and litigation to privately-owned businesses of all sizes and industries

CUMMINGS & LOCKWOOD LLC
ATTORNEYS AT LAW